--- 1/18th Pound - Series “C” - 155 x 15 mm. - scanned at 100% scale ---

The catalogue lists the 1/18th pound strips as follows:

RP-863 - 1/18th pound, *imperforate*, with 4 mm. blue control numbers

RP-1048 - 1/18th surcharged **1¢ / EXCISE TAX** by Imperial Tobacco for the June 1942 Budget - imperforate
RP-1048a - double surcharged
RP-1048b - surcharged on both sides
RP-1161† - 1/18th surcharged **1¢ / EXCISE / TAX** by BABN for the June 1942 Budget – imperforate - **WANTED!**

RP-1210 - RP-1161 overprinted **2/33** by “Royal Canadian Tobacco” for the June 1942 Budget - imperforate
RP-1380 - RP-1210 re-surcharged **2c.** plus a 13 x 4 mm. *killer* by “Royal Canadian Tobacco” for March 1943

The collection also contains a scissor-cut copy of the *imperforate* plate proof **RP-863n**.

RP-863n - 1/18th pound, *imperforate* plate proof - scissor-cut from a sheet

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--- 1/18th Pound - Series “C” - 152 x 15 mm. ---

The earliest listed *dated* use of **RP-863** (the *imperforate* 1/18th pound strip) dates from June 1935, and comes from “B. Houde”, of Quebec City. The hidden letters “A-R” indicate that the die was approved for BABN in 1935. BABN reports that a plate contained 30 stamps – probably 3 x 10 impressions.

RP-863 - 1/18th pound, *imperforate*, control **8017999**
Coded **7-13-D / AGA** by “B. Houde & Grothe”, Quebec City, in January 1936

0185934	06/35	RP-863	1/18th pound, imperforate, rollered **1-23-D / CFB**
0357454★	06/35	RP-863	1/18th pound, imperforate, rollered **7-13-D / CFB**
0357509	06/35	RP-863	1/18th pound, imperforate, rollered **7-13-D / CFB**
0357513	06/35	RP-863	1/18th pound, imperforate, rollered **7-13-D / CFB**
1085679	07/35	RP-863	1/18th pound, imperforate, rollered **6-10-D / AFC**
1101046★	07/35	RP-863	1/18th pound, imperforate, rollered **6-10-D / AFC**
1912638		RP-863	1/18th pound, imperforate, rollered **1-10-D**
3008335	09/35	RP-863	1/18th pound, imperforate, rollered **1-18-E / 95**
3011364	09/35	RP-863	1/18th pound, imperforate, rollered **1-18-E / 95**
4312733		RP-863	1/18th pound, imperforate, rollered **6-13-D**
4523748		RP-863	1/18th pound, imperforate, mimeographed 6 .13d / 6. 13d
4802802		RP-863	1/18th pound, imperforate, rollered **1-10-D**
5967633	11/35	RP-863	1/18th pound, imperforate, rollered **1-23-D / BFD**
7145226		RP-863	1/18th pound, imperforate, rollered **1-10-D**
7644298	11/35	RP-863	1/18th pound, imperforate, rollered **1-23-D / BFD**
7647381	11/35	RP-863	1/18th pound, imperforate, rollered **1-23-D / BFD**
8017999★	01/36	RP-863	1/18th pound, imperforate, rollered **7-13-D / AGA**
8062087	01/36	RP-863	1/18th pound, imperforate, rollered **7-13-D / AGA**
8062092	01/36	RP-863	1/18th pound, imperforate, rollered **7-13-D / AGA**
9781123	02/36	RP-863	1/18th pound, imperforate, rollered **1-23-D / BGA**
A0185498	04/36	RP-863	1/18th pound, imperforate, rollered **1-23-D / AGB**

A0542680	05/36	RP-863	1/18th pound, imperforate, rollered **1-18-E / 56**
A0982769	03/36	RP-863	1/18th pound, imperforate, mimeographed **1-10-D-3-36**
A2216987★	06/36	RP-863	1/18th pound, imperforate, rollered **6-10D / CGB**
A2791881	06/36	RP-863	1/18th pound, imperforate, rollered **1-23-D / CGB**
A3647009	07/36	RP-863	1/18th pound, imperforate, rollered **7-13D / AGC**
A3957527	07/36	RP-863	1/18th pound, imperforate, mimeographed **1-10-D-7-36**
A4920554	08/36	RP-863	1/18th pound, imperforate, rollered **7-13D / BGC**
A5133359 ★		RP-863	1/18th pound, imperforate, mimeographed 6. . 13D, on a package of **Spud - *Menthol Cooled* - Fine Cut Tobacco**, by Rock City, at 10¢, Packaged for "Axton-Fisher Tobacco", of Louisville, Kentucky
A5969602	09/36	RP-863	1/18th pound, imperforate, rollered **1-23-D / CGC**
A8140704	09/36	RP-863	1/18th pound, imperforate, rollered **7-13D / CGC**
A8583893	11/36	RP-863	1/18th pound, imperforate, rollered **1-23-D / BGD**
A8986393	12/36	RP-863	1/18th pound, imperforate, rollered **1-23-D / CGD**
A9965802	02/37	RP-863	1/18th pound, imperforate, rollered **1-23-D / BHA**
B3932480	10/37	RP-863	1/18th pound, imperforate, rollered **1-23-D / AHD**
B4863051	12/37	RP-863	1/18th pound, imperforate, rollered **1-23-D / CHD**
B5010168	12/37	RP-863	1/18th pound, imperforate, rollered **1-23-D / CHD**
B6088302	02/38	RP-863	1/18th pound, imperforate, rollered **1-23-D / BIA**
B7178637	04/38	RP-863	1/18th pound, imperforate, rollered **1-23D / AIB**
B7803408★	10/38	RP-863	1/18th pound, imperforate, mimeographed **1-10-D-10-38**
B7803708	10/38	RP-863	1/18th pound, imperforate, mimeographed **1-10-D-10-38**
B8201324	06/38	RP-863	1/18th pound, imperforate, rollered **1-23D / CIB**

The black ink "Imperial Tobacco", Granby, code cancellation changes from a 3 mm. Gothic **1-23-D** to a 3 mm. Gothic **1-23D** in March 1938, probably when the manufacturers sales tax was increased from 8% to 10%, and to a 4 mm. Gothic **1-23D** in April 1939, (when the manufacturers purchase of the strips *up-front* was mandated) - both of these dates were supplied by Chris Ryan - while the date code remained at 5 mm. Gothic (e.g. **CGC**) throughout the period.

When the first wartime Budget of September 12th 1939 increased the *excise duty* on manufactured tobacco from 20¢ to 25¢ per pound, the manufacturers generally decreased their package sizes in an effort to maintain an unchanged price level on their brands. Judging by the control number sequence, throughout the September 1939 *excise duty* increase (and also in the early months of the *excise duty* increase to 35¢ per pound imposed by the Budget of June 24th 1940) the 1/18th pound package does not appear to have been manufactured. The size was already less than one ounce, and it was probably deemed not economically practicable either to further decrease the size, or to raise the price. Production of the 1/18th pound package was resumed in 1941 by "Imperial Tobacco", Granby, possibly for sale in Quebec where a 10% tobacco tax was imposed on July 1st 1940.

B8366512	02/41	RP-863	1/18th pound, imperforate, rollered **1-23D / BLA**
B8415974	02/41	RP-863	1/18th pound, imperforate, rollered **1-23D / BLA**
B8425753	05/41	RP-863	1/18th pound, imperforate, rollered **1-23D / BLB**
B8455393	06/41	RP-863	1/18th pound, imperforate, rollered **1-23D / CLB**
B8463366	07/41	RP-863	1/18th pound, imperforate, rollered **1-23D / ALC**
B8856271		RP-863	1/18th pound, imperforate, rollered **1-10-D**
C0118344	12/41	RP-863	1/18th pound, imperforate, rollered **1-23D / CLD**

When the Budget of June 23rd 1942 under the "Special War Measures Act" imposed an added excise tax of 1¢ per ounce (or fraction thereof) on manufactured tobacco, "Imperial Tobacco", Granby, surcharged sheets of **RP-863** with the 4 and 2½ mm. two-line red Gothic **1¢ / EXCISE TAX** as the company provisional **RP-1048**.

RP-1048 - **1¢ / EXCISE TAX** on 1/18th pound, imperforate, control **C0196536**
Roller coded **1-23D** by "Imperial Tobacco", Granby, in June 1942 - *added 1942 excise-tax payable*

C0196536★	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D**

RP-1048b - **1¢ / EXCISE TAX** on 1/18th pound, imperforate, control **C0261630**, surcharged for a *pasted-up* roll
Coded **1-23D / AMD** by "Imperial Tobacco", Granby, in October 1942

The surcharge on the back of the pasted-up roll strip is quite common. It was done deliberately to make sure that, in the pasting-up process, a non-surcharged or wrong value strip was not inserted into the pasted-up roll, since the operator could only see the back of the strip.

Sheets obtained under the Budget were *date coded* to show that the tobacco was *excise tax paid* when the product was delivered for consumption. Those *without a date code* were *on-hand* when the Budget was tabled, and the product was added *excise-tax payable*. Judging by the strips, this was a *one-time* surcharge / cancellation

RP-1048a - **1¢ / EXCISE TAX** on 1/18th pound, imperforate, control **C0279322**
Doubled surcharge, coded **1-23D / CMD** by "Imperial Tobacco", Granby, in December 1942

It seems evident that during this eight month period "Imperial Tobacco", Granby, was purchasing *un-surcharged* sheets of **RP-863** at a discount from the stock at "Customs and Excise", Ottawa, and then applying their company surcharge. Ottawa probably found this more economical than sending these sheets back to BABN for surcharging.

C0234077★	09/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMC**
C0235119	09/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMC**
C0238703	09/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMC**
C0239720	09/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMC**
C0243944	09/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMC**
C0243945	09/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMC**
C0243948	09/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMC**
C0243950	09/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMC**
C0244205	09/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMC**
C0244207	09/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMC**
C0244210	09/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMC**
C0244211	09/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMC**
C0244212	09/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMC**
C0244214	09/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMC**
C0244538	09/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMC**
C0244536	09/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMC**

C0244541	09/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMC**
C0244590	09/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMC**
C0257903	10/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / AMD**
C0258056	10/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / AMD**
C0260083	10/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / AMD**
C0260089	10/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / AMD**
C0260234	10/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / AMD**
C0260417	10/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / AMD**
C0260443	10/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / AMD**
C0260444	10/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / AMD**
C0260539	10/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / AMD**
C0261533	10/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / AMD**
C0261628	10/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / AMD**
C0261630★	10/42	RP-1048b	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / AMD**
C0265912	10/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / AMD**
C0270811	11/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / BMD**
C0270813	11/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / BMD**
C0270902	11/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / BMD**
C0270903	11/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / BMD**
C0277890	12/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMD**
C0278093	12/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMD**
C0279322★	12/42	RP-1048a	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMD**
C0279324	12/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMD**
C0279832	12/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMD**
C0279880	12/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMD**
C0279897	12/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMD**
C0280250	12/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMD**
C0280251	12/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMD**
C0280253	12/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMD**
C0280455	12/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMD**
C0283370	12/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMD**
C0283575	12/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMD**
C0285368	12/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMD**
C0286995	12/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMD**
C0286997	12/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMD**
C0286999	12/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMD**
C0287001	12/42	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / CMD**
C0301026	02/43	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / BOA**
C0301028	02/43	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / BOA**
C0301044	02/43	RP-1048	**1¢ / EXCISE TAX** on 1/18th pound, imperforate, rollered **1-23D / BOA**

I feel that the initially listed *black* ink cancellation was made pre-Budget, thus obtained at the 1940 *excise duty* rate, and that the following red ink cancellations were used on sheets purchased post-Budget from "Customs and Excise", Ottawa, with the added *excise tax* rate.

For the ***Budget of June 1942***, BABN surcharged **RP-863** with **1¢ / EXCISE / TAX** as **RP-1161†**. Due to pricing problems, and a general lack of interest (other than Granby) this surcharged strip was either not shipped by Ottawa, or was not extensively used by the manufacturers. The collection *does not* contain an example - **WANTED!**

Under the 1942 Budget "Royal Canadian Tobacco", Toronto, apparently requested a 2/33 pound strip (fractionally less than 1 ounce - which required only 1¢ excise tax) and BABN overprinted the unwanted **RP-1161†** (**1¢ / EXCISE / TAX** on 1/18th pound) with **2/33** as **RP-1210**. The format used was a 1942 version of that used for the 1943 overprints - an 8 mm. dark blue Gothic **2/33** in the center, plus a 4 mm. Gothic *killer* overprint **2/33** at each end. The left killer reads vertically up, and the right reads vertically down. The controls are in the *1/18th pound sequence* since the strips had been control numbered as the imperforate 1/18th pound **RP-863**.

RP-1210 - **2/33** over **1¢ / EXCISE / TAX** on 1/18th pound, imperforate, control **C0539638**
Roller coded **4-50E / C.C.3** by "Royal Canadian Tobacco", Toronto, in early March 1943

C0413343	03/43	RP-1210	**2/33** on **1¢ / EXCISE / TAX** on 1/18th pound, coded **4-50E / C.C.3**
C0413493	03/43	RP-1210	**2/33** on **1¢ / EXCISE / TAX** on 1/18th pound, coded **4-50E / C.C.3**
C0433505	03/43	RP-1210	**2/33** on **1¢ / EXCISE / TAX** on 1/18th pound, coded **4-50E / C.C.3**
C0465709	03/43	RP-1210	**2/33** on **1¢ / EXCISE / TAX** on 1/18th pound, coded **4-50E / C.C.3**
C0465889	03/43	RP-1210	**2/33** on **1¢ / EXCISE / TAX** on 1/18th pound, coded **4-50E / C.C.3**
C0498743★	03/43	RP-1210	**2/33** on **1¢ / EXCISE / TAX** on 1/18th pound, coded **4-50E / C.C.3**
C0499523	03/43	RP-1210	**2/33** on **1¢ / EXCISE / TAX** on 1/18th pound, coded **4-50E / C.C.3**
C0539638★	03/43	RP-1210	**2/33** on **1¢ / EXCISE / TAX** on 1/18th pound, coded **4-50E / C.C.3**

The Royal Canadian date code system in 1943 (as verified from their pouch tobacco coding) used the *final number* to represent the year, with the *middle letter* reading the month (from A to L). The *initial letter* was used indeterminately with A for 1940; B for 1941; C for 1942 and 1943; B for 1944; C for 1945 - very odd!

When the Budget of March 3rd 1943 under the "Special War Measures Act" doubled the excise tax from 1¢ to 2¢ per ounce (or fraction thereof) "Royal Canadian Tobacco" re-surcharged their *on-hand* copies of **RP-1210** in dark blue ink with a 4 mm. Gothic **2c** plus a 13 x 4 mm. *killer* slug as the company provisional **RP-1380**.

RP-1380 - **2c** over **2/33** on **1¢ / EXCISE / TAX** on 1/18th pound, imperforate, control **C0658459**
A dark blue re-surcharge of **P-727** by "Royal Canadian Tobacco", Toronto, for the March 1943 Budget

C0589226★	RP-1380	**2c** over **2/33** on **1¢ / EXCISE / TAX** on 1/18th pound, imperforate
C0605591	RP-1380	**2c** over **2/33** on **1¢ / EXCISE / TAX** on 1/18th pound, imperforate
C0658459★	RP-1380	**2c** over **2/33** on **1¢ / EXCISE / TAX** on 1/18th pound, imperforate
C0616278	RP-1380	**2c** over **2/33** on **1¢ / EXCISE / TAX** on 1/18th pound, imperforate
C0616428	RP-1380	**2c** over **2/33** on **1¢ / EXCISE / TAX** on 1/18th pound, imperforate

Apparently this was the *end-of-use* for the 1/18th Pound strip. Judging by the control numbering, the total of 1/18th pound strips was 30,616,428.

The Brandom “Supplement” (page 25) shows the definitive 2/33rd pound Series “C” die proof, as approved for use by “Customs and Excise, Ottawa” on July 24, 1940. BABN had apparently anticipated that, with the increase in *excise duty* from 25¢ to 35¢ per pound under the Budget of June 1940, the companies would reduce their 1/16th pound (2/32nd pound) package to 2/33rd pounds (which is less than one ounce) to just defeat the *excise duty* increase. The collection ***does not contain***, and I ***have not seen***, a copy of this 2/33rd pound strip. Perhaps a finished plate was never produced.

Legislation subsequent to the March 1943 Budget restricted the manufacture of tobacco packages smaller than 1/12th pound for the duration of the war.

File path is [c:\ CR - STAMPS \ RP_STAMPS \ 1935 - Series C \ 1-18 pound],
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August 28th 2013 - JBH